BAB V
PENUTUP

1. Kesimpulan

Berdasarkan hasil riset penlitian yang telah dilakukan dengan jumlah sampel sebanyak 52 data tentang pengaruh leverage, corporate governance, profitability, dan audit risk terhadap kecurangan laporan keuangan pada Perusahaan sub sektor helthcare yang terdaftar di bursa efek Indonesia 2020-2023 dengan menggunakan analisis regresi linear berganda dengan menggunakan program aplikasi SPSS Versi 25, maka dapat disimpulkan hasil penelitian sebagai berikut:

1. Leverage berpengaruh positif terhadap kecurangan laporan keuangan, karena memiliki nilai signifikansi sebesar 0.043 < 0.05. H1 diterima, leverage memiliki pengaruh positif terhadap kecurangan laporan keuangan.
2. Corporate governance tidak berpengaruh terhadap kecurangan laporan keuangan, karena memiliki nilai signifikansi sebesar 0.204 > 0.05. H2 ditolak, corporate governance tidak memiliki pengaruh terhadap kecurangan laporan keuangan.
3. Profitability tidak berpengaruh terhadap kecurangan lapoaran keuangan, karena memiliki nilai signifikansi sebesar 0.584 > 0.05. H3 ditolak, profitabilitas tidak memiliki pengaruh terhadap kecurangan lapoaran keuangan.
4. Audit Risk tidak berpengaruh terhadap kecurangan laporan keuangan, karena memiliki nilai signifikansi sebesar 0.226 > 0.05. H4 ditolak, risiko audit tidak memiliki pengaruh terhadap kecurangan laporan keuangan.

2. Saran

Berdasarkan dari hasil penelitian dan pembahasan bab sebelumnya, maka penulis memberikan saran sebagai berikut ini:

A. Manfaat Teoritis:

1. Penelitian ini diharapkan dapat memberikan kontribusi bagi pengembangan ilmu akuntansi, khususnya dalam bidang audit dan kecurangan laporan keuangan. Hasil penelitian ini dapat menjadi referensi bagi penelitian selanjutnya terkait faktor-faktor yang mempengaruhi kecurangan laporan keuangan.
2. Penelitian ini dapat menambah literatur terkait dengan pengaruh leverage, corporate governance, protability, dan audit risk terhadap tingkat kecurangan laporan keuangan, yang selama ini masih menjadi topik penting dalam dunia akademik dan profesi akuntan.
3. Penelitian ini membantu memberikan wawasan lebih dalam tentang bagaimana leverage, corporate governance, protability dan audit risk dapat mempengaruhi kecurangan laporan keuangan, khususnya dalam mendeteksi dan mencegah terjadinya fraud.

B. Manfaat Praktis:

1. Bagi Auditor dan Akuntan Publik Hasil penelitian ini dapat memberikan wawasan tambahan bagi auditor dan akuntan publik dalam meningkatkan kualitas audit dengan memperhatikan pentingnya bagaimana leverage, corporate governance, protability dan audit risk dapat mempengaruhi kecurangan laporan keuangan.

2. Bagi perusahaan Penelitian ini diharapkan dapat memberikan rekomendasi bagi perusahaan, khususnya yang terdaftar di BEI, tentang pentingnya memperkuat leverage, corporate governance, protabilitas serta menerapkan risiko audit yang memadai untuk mencegah terjadinya kecurangan laporan keuangan.
3. Bagi Regulator dan Pengawas Pasar Modal Hasil penelitian ini dapat digunakan oleh regulator dan pengawas pasar modal dalam menetapkan kebijakan dan peraturan yang lebih efektif dalam mencegah dan mendeteksi fraud di perusahaan yang terdaftar di pasar modal, sehingga menjaga integritas dan kepercayaan pasar.

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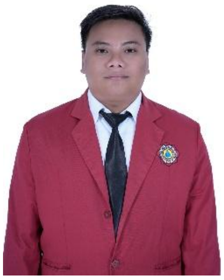

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2023 – 2024 : PT. Jaya Guna Jati

Tangerang, 03 Januari 2025

Ardhiyan Khan

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SURAT IZIN SURVEY & RISET

No.SISR-13524/ICaMEL/02-2025

Berdasarkan surat nomor 083/Perm./BAA/I/2025 tanggal 21 January 2025 tentang izin penilitian mahasiswa UNIVERSITAS BUDDHI DHARMA , bersama ini kami memberikan izin untuk mengakses dan menggunakan data pasar modal TICMI untuk memenuhi kebutuhan riset dan penyusunan Skripsi kepada peneliti di bawah ini:

Nama Pemohon	: Ardhiyan Khan
Nomor Pokok	: 20210100043
Jurusan / Prog. Studi	: S1 AKUNTANSI
Judul Skripsi	: PENGARUH LEVERAGE, CORPORATE GOVERNANCE, PROFITABILITY, DAN AUDIT RISK TOWARDS FRAUD IN HEALTHCARE SUB-SECTOR COMPANIES LISTED ON BURSA EFEK INDONESIA 2020-2023

Demikian surat izin ini dikeluarkan untuk dipergunakan sebagaimana mestinya.

Jakarta, 7 Maret 2025

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DAFTAR LAMPIRAN

LAMPIRAN I

Sampel Data Penelitian

The original financial statements included herein are in the Indonesian language.

PT DARYA-VARIA LABORATORIA TBK
LAPORAN POSISI KEUANGAN
TANGGAL 31 DESEMBER 2022
(Disajikan dalam ribuan Rupiah, kecuali dinyatakan lain)

PT DARYA-VARIA LABORATORIA TBK
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2022
(Expressed in thousands of Rupiah, unless otherwise stated)

	Catatan/ *Notes*	31 Des/ *Dec 31, 2022*	31 Des/ *Dec 31, 2021* (Disajikan kembali/ *As restated* Catatan/*Note 40*)	1 Jan/ *Jan 1, 2021* 31 Des/ *Dec 31, 2020* (Disajikan kembali/ *As restated* Catatan/*Note 40*)	
ASET					***ASSETS***
ASET LANCAR					***CURRENT ASSETS***
Kas dan setara kas	2c,4	357.020.515	583.296.075	265.312.464	*Cash and cash equivalents*
Piutang usaha					*Trade receivables*
Pihak ketiga	2f,5a	527.470.246	438.029.206	657.841.124	*Third parties*
Pihak berelasi	2f,5b,32	28.963.497	30.383.467	51.144.081	*Related parties*
Aset keuangan lancar lainnya	2f,6,32	11.775.138	6.599.781	12.587.867	*Other current financial assets*
Persediaan	2e,7	507.999.577	429.975.882	374.427.887	*Inventories*
Biaya dibayar di muka	2h,8	3.356.108	5.412.939	9.585.233	*Prepaid expenses*
Uang muka	9	11.388.430	21.547.542	29.343.216	*Advances*
Pajak dibayar di muka	2q,18a	-	11.417.021	-	*Prepaid taxes*
TOTAL ASET LANCAR		**1.447.973.511**	**1.526.661.913**	**1.400.241.872**	***TOTAL CURRENT ASSETS***
ASET TIDAK LANCAR					***NON-CURRENT ASSETS***
Penyertaan saham		-	-	34.625.651	*Investment in shares of stocks*
Aset keuangan tidak lancar lainnya	2f,6,32	7.788.789	5.922.548	6.285.231	*Other non-current financial assets*
Aset tetap	2i,10	398.577.346	400.315.822	434.473.766	*Fixed assets*
Properti investasi	2j, 11	42.429.514	45.040.561	47.651.607	*Investment properties*
Aset hak-guna	2k,12	1.861.200	938.487	2.232.086	*Right-of-use assets*
Aset takberwujud	2l,13	58.758.012	57.487.219	15.031.236	*Intangible assets*
Aset pajak tangguhan	2q,18d	49.959.035	44.725.362	40.952.845	*Deferred tax assets*
Aset lain-lain	14	1.792.078	1.819.410	1.921.281	*Other assets*
TOTAL ASET TIDAK LANCAR		**561.165.974**	**556.249.409**	**583.173.703**	***TOTAL NON-CURRENT ASSETS***
TOTAL ASET		**2.009.139.485**	**2.082.911.322**	**1.983.415.575**	***TOTAL ASSETS***

Sumber : (laporan keuangan bursa efek Indonesia)

PT DARYA-VARIA LABORATORIA TBK
LAPORAN POSISI KEUANGAN
TANGGAL 31 DESEMBER 2022 (lanjutan)
(Disajikan dalam ribuan Rupiah, kecuali dinyatakan lain)

PT DARYA-VARIA LABORATORIA TBK
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2022 (continued)
(Expressed in thousands of Rupiah, unless otherwise stated)

	Catatan/ *Notes*	31 Des/ *Dec 31, 2022*	31 Des/ *Dec 31, 2021* (Disajikan kembali/ *As restated* Catatan/*Note 40*)	1 Jan/ *Jan 1, 2021* 31 Des/ *Dec 31, 2020* (Disajikan kembali/ *As restated* Catatan/*Note 40*)	
LIABILITAS DAN EKUITAS					***LIABILITIES AND EQUITY***
LIABILITAS JANGKA PENDEK					***CURRENT LIABILITIES***
Pinjaman bank jangka pendek	2f,15	-	22.981.444	-	*Short-term bank loan*
Utang usaha					*Trade payables*
Pihak ketiga	2f,16a	97.892.358	141.104.745	117.690.712	*Third parties*
Pihak berelasi	2f,16b,32	9.720.990	10.050.204	12.748.661	*Related parties*
Beban akrual	17,32	234.697.290	261.518.634	251.320.462	*Accrued expenses*
Utang pajak	2q,18b	6.664.460	12.818.182	34.092.271	*Taxes payable*
Liabilitas imbalan kerja jangka pendek	19	78.966.036	71.141.416	69.027.154	*Short-term employee benefits liabilities*
Liabilitas sewa jangka pendek	2k,12	413.517	-	988.532	*Current lease liabilities*
Liabilitas keuangan jangka pendek lainnya	2f,20	53.989.092	75.487.074	69.975.729	*Other current financial liabilities*
TOTAL LIABILITAS JANGKA PENDEK		**482.343.743**	**595.101.699**	**555.843.521**	***TOTAL CURRENT LIABILITIES***
LIABILITAS JANGKA PANJANG					***NON-CURRENT LIABILITIES***
Liabilitas imbalan kerja jangka panjang	2n,21b	121.700.955	96.397.484	89.598.040	*Long-term employee benefits liability*
Liabilitas sewa jangka panjang	2k,12	1.474.206	-	-	*Non-current lease liabilities*
TOTAL LIABILITAS JANGKA PANJANG		**123.175.161**	**96.397.484**	**89.598.040**	***TOTAL NON-CURRENT LIABILITIES***
TOTAL LIABILITAS		**605.518.904**	**691.499.183**	**645.441.561**	***TOTAL LIABILITIES***

Sumber : (laporan keuangan bursa efek Indonesia)

PT DARYA-VARIA LABORATORIA TBK
LAPORAN POSISI KEUANGAN
TANGGAL 31 DESEMBER 2022 (lanjutan)
(Disajikan dalam ribuan Rupiah, kecuali dinyatakan lain)

PT DARYA-VARIA LABORATORIA TBK
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2022 (continued)
(Expressed in thousands of Rupiah, unless otherwise stated)

	Catatan/ *Notes*	31 Des/ *Dec 31, 2022*	31 Des/ *Dec 31, 2021* (Disajikan kembali/ *As restated* Catatan/*Note 40*)	1 Jan/ *Jan 1, 2021* 31 Des/ *Dec 31, 2020* (Disajikan kembali/ *As restated* Catatan/*Note 40*)	
EKUITAS					***EQUITY***
Modal saham Modal dasar - 4.480.000.000 saham biasa, ditempatkan dan disetor penuh - 1.120.000.000 saham dengan nilai nominal Rp250 (Rupiah penuh) per saham	1b,22a	280.000.000	280.000.000	280.000.000	*Share capital Authorized - 4,480,000,000 ordinary shares, issued and fully paid - 1,120,000,000 shares with par value of Rp250 (full Rupiah) per share*
Tambahan modal disetor, neto	2o,23	78.273.607	78.273.607	78.273.607	*Additional paid-in capital, net*
Saldo laba					*Retained earnings*
Telah ditentukan penggunaannya	22b	56.000.000	56.000.000	56.000.000	*Appropriated*
Belum ditentukan penggunaannya		1.063.272.189	1.043.817.178	986.441.951	*Unappropriated*
Rugi komprehensif lain		(73.925.215)	(66.678.646)	(62.741.544)	*Other comprehensive loss*
TOTAL EKUITAS		**1.403.620.581**	**1.391.412.139**	**1.337.974.014**	***TOTAL EQUITY***
TOTAL LIABILITAS DAN EKUITAS		**2.009.139.485**	**2.082.911.322**	**1.983.415.575**	***TOTAL LIABILITIES AND EQUITY***

Sumber : (laporan keuangan bursa efek Indonesia)

LAMPIRAN II

Perhitungan Leverage (DER)

KODE	2020		
	Total Liabilitas	**Ekuitas**	**HASIL**
DVLA	660,424,729.00	1,326,287,143.00	0.50
KLBF	4,288,218,173,294.00	18,276,082,144,080.00	0.23
MERK	317,218,021.00	612,683,025.00	0.52
MIKA	855,187,376,315.00	5,517,092,083,693.00	0.16
SCPI	766,072,367.00	832,209,156.00	0.92
SIDO	627,776.00	3,221,740.00	0.19
SILO	2,409,411.00	6,018,371.00	0.40
HEAL	2,973,077.00	3,382,177.00	0.88
PRDA	443,753.00	1,788,299.00	0.25
PEHA	1,175,080,321.00	740,909,054.00	1.59
TSPC	2,727,421,825,611	6,377,235,707,755	0.40
IRRA	292,939,240,650.00	242,331,720,463.00	1.21
SOHO	1,974,141.00	2,206,102.00	0.89

Sumber : (data olah peneliti)

KODE	2021		
	Total Liabilitas	**Ekuitas**	**HASIL**
DVLA	705,106,719.00	1,380,798,261.00	0.51
KLBF	4,400,757,363,148.00	21,265,877,793,123.00	0.21
MERK	342,223,078.00	684,043,788.00	0.50
MIKA	935,827,261,183.00	5,925,143,836,671.00	0.16
SCPI	239,608,077.00	972,552,466.00	0.25
SIDO	597,785.00	3,471,185.00	0.17
SILO	2,780,383.00	6,523,942.00	0.43
PEHA	1,097,562,036.00	740,977,263.00	1.48
PRDA	466,272.00	2,252,292.00	0.21
HEAL	3,199,904.00	4,386,255.00	0.73
TSPC	2,769,022,665,619	6,875,303,997,165	0.43
IRRA	279,991,770,196.00	502,051,747,116.00	0.56

SOHO	1,813,628.00	2,208,291.00	0.82

Sumber : (data olah peneliti)

KODE	2022		
	Total Liabilitas	Ekuitas	HASIL
DVLA	605,518,904.00	1,403,620,581.00	0.43
KLBF	5,143,984,823,285.00	22,097,328,202,389.00	0.23
MERK	280,405,591.00	757,241,649.00	0.37
MIKA	786,206,470,975.00	6,131,884,486,218.00	0.13
SCPI	376,089,869.00	985,337,400.00	0.38
SIDO	575,967.00	3,505,475.00	0.16
SILO	2,614,083.00	7,051,519.00	0.37
PEHA	1,034,464,891.00	771,816,074.00	1.34
PRDA	358,447.00	2,311,144.00	0.16
HEAL	2,906,012.00	4,685,473.00	0.62
TSPC	3,250,094,041,108	7,550,757,105,430	0.37
IRRA	249,881,948,061.00	484,043,325,586.00	0.52
SOHO	2,047,044.00	2,427,555.00	0.84

Sumber : (data olah peneliti)

KODE	2023		
	Total Liabilitas	Ekuitas	HASIL
DVLA	637,739,728.00	1,404,432,093.00	0.45
KLBF	3,937,546,172,108.00	23,120,022,010,215.00	0.17
MERK	161,935,317.00	795,878,793.00	0.20
MIKA	741,059,280,418.00	6,599,783,247,273.00	0.11
SCPI	580,899,474.00	840,447,604.00	0.69
SIDO	504,765.00	3,385,941.00	0.15
SILO	2,934,426.00	8,047,636.00	0.36
TSPC	3,778,216,973,720	8,065,636,792,302	0.47
PRDA	347,447.00	2,360,609.00	0.15
HEAL	3,604,325.00	5,198,326.00	0.69
PEHA	995,560,359.00	770,327,233.00	1.29
IRRA	599,685,030,024.00	459,201,214,256.00	1.31
SOHO	2,347,862.00	2,399,098.00	0.98

Sumber : (data olah peneliti)

LAMPIRAN III

Perhitungan Corporate Governance (ROE)

KODE	2020		
	LABA SETELAH PAJAK	MODAL	HASIL
DVLA	162,072,984.00	1,326,287,143.00	0.12
KLBF	2,799,622,515,814.00	18,276,082,144,080.00	0.15
MERK	71,902,263.00	612,683,025.00	0.12
MIKA	923,472,717,339.00	5,517,092,083,693.00	0.17
SCPI	218,362,874.00	832,209,156.00	0.26
SIDO	934,016.00	3,221,740.00	0.29
SILO	125,250.00	6,018,371.00	0.02
TSPC	834,369,751,682.00	6,377,235,707,755.00	0.13
PRDA	268,747.00	1,788,299.00	0.15
HEAL	645,638.00	3,382,177.00	0.19
PEHA	48,665,150.00	740,909,054.00	0.07
IRRA	60,521,992,500.00	242,331,720,463.00	0.25
SOHO	172,200.00	2,206,102.00	0.08
INAF	30,020,709.00	430,326,476,519	0.00

Sumber : (data olah peneliti)

KODE	2021		
	LABA SETELAH PAJAK	MODAL	HASIL
DVLA	146,725,628.00	1,380,798,261.00	0.11
KLBF	3,232,007,683,281.00	21,265,877,793,123.00	0.15
MERK	131,660,834.00	684,043,788.00	0.19
MIKA	1,361,523,557,333.00	5,925,143,836,671.00	0.23
SCPI	118,691,582.00	972,552,466.00	0.12
SIDO	1,260,898.00	3,471,185.00	0.36
SILO	700,184.00	6,523,942.00	0.11
TSPC	877,817,637,643.00	6,875,303,997,165.00	0.13
PRDA	621,623.00	2,252,292.00	0.28
HEAL	1,299,774.00	4,386,255.00	0.30
PEHA	11,296,951.00	740,977,263.00	0.02
IRRA	112,155,499,624.00	502,051,747,116.00	0.22

SOHO	551,091.00	2,208,291.00	0.25
INAF	-37,571,241,226.00	508,309,909,506.00	-0.07

Sumber : (data olah peneliti)

KODE	2022		
	LABA SETELAH PAJAK	**MODAL**	**HASIL**
DVLA	149,375,011.00	1,403,620,581.00	0.11
KLBF	3,450,083,412,291.00	22,097,328,202,389.00	0.16
MERK	179,837,759.00	757,241,649.00	0.24
MIKA	1,093,963,788,155.00	6,131,884,486,218.00	0.18
SCPI	174,782,102.00	985,337,400.00	0.18
SIDO	1,104,714.00	3,505,475.00	0.32
SILO	710,381.00	7,051,519.00	0.10
TSPC	1,037,527,882,044.00	7,550,757,105,430.00	0.14
PRDA	371,626.00	2,311,144.00	0.16
HEAL	378,773.00	4,685,473.00	0.08
PEHA	27,395,254.00	771,816,074.00	0.04
IRRA	48,004,521,732.00	484,043,325,586.00	0.10
SOHO	357,015.00	2,427,555.00	0.15
INAF	-457,649,309,385.00	-6,324,965,445.00	72.36

Sumber : (data olah peneliti)

KODE	2023		
	LABA SETELAH PAJAK	**MODAL**	**HASIL**
DVLA	146,336,365.00	1,404,432,093.00	0.10
KLBF	2,778,404,819,501.00	23,120,022,010,215.00	0.12
MERK	178,240,003.00	795,878,793.00	0.22
MIKA	996,256,632,550.00	6,599,783,247,273.00	0.15
SCPI	187,701,804.00	840,447,604.00	0.22
SIDO	950,648.00	3,385,941.00	0.28
SILO	1,247,044.00	8,047,636.00	0.15
TSPC	1,250,247,953,060.00	8,065,636,792,302.00	0.16
PRDA	259,324.00	2,360,609.00	0.11
HEAL	559,284.00	5,198,326.00	0.11
PEHA	6,012,112.00	770,327,233.00	0.01
IRRA	5,198,421,281.00	459,201,214,256.00	0.01

SOHO	371,341.00	2,399,098.00	0.15
INAF	-721,000,075,536.00	-804,152,258,266.00	0.90

Sumber : (data olah peneliti)

LAMPIRAN IV

Perhitungan Profitability (ROA)

2020			
KODE	**Total Aset**	**Net Income**	**Hasil**
DVLA	1,986,711,872.00	162,072,984.00	0.08
KLBF	22,564,300,317,374.00	2,799,622,515,814.00	0.12
MERK	929,901,046.00	71,902,263.00	0.08
MIKA	6,372,279,460,008.00	841,673,247,185.00	0.13
SCPI	1,598,281,523.00	218,362,874.00	0.14
SIDO	3,849,516.00	929,757.00	0.24
SILO	8,427,782.00	107,137.00	0.01
TSPC	9,104,657,533,366.00	787,803,135,441.00	0.09
PRDA	2,232,052.00	268,747.00	0.12
HEAL	6,355,254.00	473,222.00	0.07
PEHA	1,915,989,375.00	51,258,840.00	0.03
IRRA	535,270,961,113.00	60,287,772,540.00	0.11
SOHO	4,180,243.00	172,108.00	0.04
INAF	1,713,334,658,849.00	14,828,432.00	0.00

Sumber : (data olah peneliti)

2021			
KODE	**Total Aset**	**Net Income**	**Hasil**
DVLA	2,085,904,980.00	146,725,628.00	0.07
KLBF	25,666,635,156,271.00	3,232,007,683,281.00	0.13
MERK	1,026,266,866.00	131,660,834.00	0.13
MIKA	6,860,971,097,854.00	1,228,824,616,846.00	0.18
SCPI	1,212,160,543.00	118,691,582.00	0.10
SIDO	4,068,970.00	1,268,263.00	0.31
SILO	9,304,325.00	665,405.00	0.07
TSPC	9,644,326,662,784.00	823,767,936,791.00	0.09
PRDA	2,718,564.00	621,623.00	0.23
HEAL	7,586,159.00	1,003,126.00	0.13
PEHA	1,838,539,299.00	19,064,183.00	0.01

IRRA	782,043,517,312.00	112,378,986,784.00	0.14
SOHO	4,021,919.00	550,176.00	0.14
INAF	2,011,879,396,142.00	15,189,448.00	0.00

Sumber : (data olah peneliti)

2022			
KODE	**Total Aset**	**Net Income**	**Hasil**
DVLA	2,009,139,485.00	142,128,442.00	0.07
KLBF	27,241,313,025,674.00	3,446,013,282,564.00	0.13
MERK	1,037,647,240.00	179,837,759.00	0.17
MIKA	6,918,090,957,193.00	1,007,991,642,641.00	0.15
SCPI	1,361,427,269.00	174,782,102.00	0.13
SIDO	4,081,442.00	1,104,714.00	0.27
SILO	9,665,602.00	696,495.00	0.07
TSPC	11,328,974,079,150.00	1,001,627,721,850.00	0.09
PRDA	2,669,591.00	371,647.00	0.14
HEAL	7,591,485.00	298,596.00	0.04
PEHA	1,806,280,965.00	28,069,871.00	0.02
IRRA	733,925,273,647.00	48,004,521,732.00	0.07
SOHO	4,474,599.00	356,728.00	0.08
INAF	1,481,412,095,840.00	2,587,618.00	0.00

Sumber : (data olah peneliti)

2023			
KODE	**Total Aset**	**Net Income**	**Hasil**
DVLA	2,042,171,821.00	136,331,512.00	0.07
KLBF	27,057,568,182,323.00	2,791,352,905,126.00	0.10
MERK	957,814,110.00	178,240,003.00	0.19
MIKA	7,340,842,527,691.00	916,130,678,388.00	0.12
SCPI	1,421,347,078.00	187,701,804.00	0.13
SIDO	3,890,706.00	950,648.00	0.24
SILO	10,982,062.00	1,211,283.00	0.11
TSPC	11,315,730,833,410.00	1,177,431,714,478.00	0.10
PRDA	2,708,056.00	259,874.00	0.10
HEAL	8,802,651.00	437,346.00	0.05
PEHA	1,765,887,592.00	5,959,329.00	0.00
IRRA	1,058,886,244,280.00	5,198,421,281.00	0.00
SOHO	4,746,960.00	371,341.00	0.08
INAF	759,828,977,658.00	24,629,386.00	0.00

Sumber : (data olah peneliti)

LAMPIRAN V

Perhitungan Audit Risk (AR)

2020 (Inherent Risk (IR))		
DER	**DAR**	**HASIL (IR)**
0.50	0.33	0.83
0.23	0.19	0.42
0.52	0.34	0.86
0.16	0.13	0.29
0.92	0.48	1.40
0.19	0.16	0.36
0.40	0.30	0.73
0.88	0.30	0.73
0.25	0.20	0.45
1.59	0.47	1.35
0.40	0.61	2.20
1.21	0.55	1.76
0.89	0.47	1.37

Sumber : (data olah peneliti)

2021 (Inherent Risk (IR))		
DER	**DAR**	**HASIL (IR)**
0.51	0.34	0.85
0.21	0.17	0.38
0.50	0.33	0.83
0.16	0.14	0.29
0.25	0.20	0.44
0.17	0.15	0.32
0.43	0.30	0.73
1.48	0.29	0.69
0.21	0.17	0.38
0.73	0.42	1.15

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0.43	0.60	2.08
0.56	0.36	0.92
0.82	0.45	1.27

Sumber : (data olah peneliti)

2022 (Inherent Risk (IR))		
DER	**DAR**	**HASIL (IR)**
0.43	0.30	0.73
0.23	0.19	0.42
0.37	0.27	0.64
0.13	0.11	0.24
0.38	0.28	0.66
0.16	0.14	0.31
0.37	0.27	0.64
1.34	0.33	0.83
0.16	0.13	0.29
0.62	0.38	1.00
0.37	0.57	1.91
0.52	0.34	0.86
0.84	0.46	1.30

Sumber : (data olah peneliti)

2023 (Inherent Risk (IR))		
DER	**DAR**	**HASIL (IR)**
0.45	0.31	0.77
0.17	0.15	0.32
0.20	0.17	0.37
0.11	0.10	0.21
0.69	0.41	1.10
0.15	0.13	0.28
0.36	0.27	0.63
0.47	0.29	0.69
0.15	0.13	0.28
0.69	0.41	1.10
1.29	0.56	1.86

1.31	0.57	1.87
0.98	0.49	1.47

Sumber : (data olah peneliti)

2020 (Control Risk (CR))		
-1	**kualitas laba**	**HASIL (IR)**
-1	0.66	0.34
-1	1.51	-0.51
-1	1.00	0.00
-1	1.27	-0.27
-1	-1.02	2.02
-1	-0.83	1.83
-1	-4.31	5.31
-1	-0.27	1.27
-1	-0.62	1.62
-1	0.38	0.62
-1	-5.46	6.46
-1	0.88	0.12
-1	-0.11	1.11

Sumber : (data olah peneliti)

2021 (Control Risk (CR))		
-1	**kualitas laba**	**HASIL (IR)**
-1	2.97	-1.97
-1	0.87	0.13
-1	1.29	-0.29
-1	1.70	-0.70
-1	-2.98	3.98
-1	-0.81	1.81
-1	-0.67	1.67
-1	-0.39	1.39
-1	-0.32	1.32
-1	-0.25	1.25
-1	-7.62	8.62

-1	2.02	-1.02
-1	-0.01	1.01

Sumber : (data olah peneliti)

2022 (Control Risk (CR))		
-1	**kualitas laba**	**HASIL (IR)**
-1	-0.11	1.11
-1	-0.70	1.70
-1	-0.65	1.65
-1	-0.87	1.87
-1	-0.93	1.93
-1	-0.99	1.99
-1	-1.06	2.06
-1	0.06	0.94
-1	-1.17	2.17
-1	-0.53	1.53
-1	-3.82	4.82
-1	0.30	0.70
-1	-0.45	1.45

Sumber : (data olah peneliti)

2023 (Control Risk (CR))		
-1	**kualitas laba**	**HASIL (IR)**
-1	0.80	0.20
-1	-0.88	1.88
-1	-0.86	1.86
-1	-0.58	1.58
-1	-1.76	2.76
-1	-1.13	2.13
-1	-0.44	1.44
-1	-0.98	1.98
-1	-1.24	2.24
-1	1.00	0.00
-1	-19.82	20.82

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-1	9.32	-8.32
-1	-1.12	2.12

Sumber : (data olah peneliti)

2020 (Audit Risk (AR))			
IR	**CR**	**DR**	**HASIL**
0.83	0.34	0.30	0.09
0.42	-0.51	0.30	-0.06
0.86	0.00	0.30	0.00
0.29	-0.27	0.30	-0.02
1.40	2.02	0.30	0.85
0.36	1.83	0.30	0.20
0.73	5.31	0.30	1.16
0.73	1.27	0.30	0.28
0.45	1.62	0.30	0.22
1.35	0.62	0.30	0.25
2.20	6.46	0.30	4.26
1.76	0.12	0.30	0.06
1.37	1.11	0.30	0.45

Sumber : (data olah peneliti)

2021 (Audit Risk (AR))			
IR	**CR**	**DR**	**HASIL**
0.85	-1.97	0.30	-0.50
0.38	0.13	0.30	0.01
0.83	-0.29	0.30	-0.07
0.29	-0.70	0.30	-0.06
0.44	3.98	0.30	0.53
0.32	1.81	0.30	0.17
0.73	1.67	0.30	0.36
0.69	1.39	0.30	0.29
0.38	1.32	0.30	0.15
1.15	1.25	0.30	0.43
2.08	8.62	0.30	5.37

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0.92	-1.02	0.30	-0.28
1.27	1.01	0.30	0.39

Sumber : (data olah peneliti)

2022 (Audit Risk (AR))			
IR	**CR**	**DR**	**HASIL**
0.73	1.11	0.30	0.24
0.42	1.70	0.30	0.21
0.64	1.65	0.30	0.32
0.24	1.87	0.30	0.14
0.66	1.93	0.30	0.38
0.31	1.99	0.30	0.18
0.64	2.06	0.30	0.40
0.83	0.94	0.30	0.24
0.29	2.17	0.30	0.19
1.00	1.53	0.30	0.46
1.91	4.82	0.30	2.77
0.86	0.70	0.30	0.18
1.30	1.45	0.30	0.57

Sumber : (data olah peneliti)

2023 (Audit Risk (AR))			
IR	**CR**	**DR**	**HASIL**
0.77	0.20	0.30	0.05
0.32	1.88	0.30	0.18
0.37	1.86	0.30	0.21
0.21	1.58	0.30	0.10
1.10	2.76	0.30	0.91
0.28	2.13	0.30	0.18
0.63	1.44	0.30	0.27
0.69	1.98	0.30	0.41
0.28	2.24	0.30	0.19
1.10	0.00	0.30	0.00
1.86	20.82	0.30	11.59
1.87	-8.32	0.30	-4.67

1.47	2.12	0.30	0.94

Sumber : (data olah peneliti)

2020					
IR	**CR**	**DR**	**AR**	**ACDR**	**HASIL**
0.83	0.34	0.30	0.09	0.30	**0.09**
0.42	-0.51	0.30	-0.06	0.30	**-0.06**
0.86	0.00	0.30	0.00	0.30	**0.00**
0.29	-0.27	0.30	-0.02	0.30	**-0.02**
1.40	2.02	0.30	0.85	0.30	**0.85**
0.36	1.83	0.30	0.20	0.30	**0.20**
0.73	5.31	0.30	1.16	0.30	**1.16**
0.73	1.27	0.30	0.28	0.30	**0.28**
0.45	1.62	0.30	0.22	0.30	**0.22**
1.35	0.62	0.30	0.25	0.30	**0.25**
2.20	6.46	0.30	4.26	0.30	**4.26**
1.76	0.12	0.30	0.06	0.30	**0.06**
1.37	1.11	0.30	0.45	0.30	**0.45**

Sumber : (data olah peneliti)

2021					
IR	**CR**	**DR**	**AR**	**ACDR**	**HASIL**
0.85	-1.97	0.30	-0.50	0.30	**-0.50**
0.38	0.13	0.30	0.01	0.30	**0.01**
0.83	-0.29	0.30	-0.07	0.30	**-0.07**
0.29	-0.70	0.30	-0.06	0.30	**-0.06**
0.44	3.98	0.30	0.53	0.30	**0.53**
0.32	1.81	0.30	0.17	0.30	**0.17**
0.73	1.67	0.30	0.36	0.30	**0.36**
0.69	1.39	0.30	0.29	0.30	**0.29**
0.38	1.32	0.30	0.15	0.30	**0.15**
1.15	1.25	0.30	0.43	0.30	**0.43**
2.08	8.62	0.30	5.37	0.30	**5.37**
0.92	-1.02	0.30	-0.28	0.30	**-0.28**
1.27	1.01	0.30	0.39	0.30	**0.39**

Sumber : (data olah peneliti)

2022					
IR	**CR**	**DR**	**AR**	**ACDR**	**HASIL**
0.73	1.11	0.30	0.24	0.30	**0.24**
0.42	1.70	0.30	0.21	0.30	**0.21**
0.64	1.65	0.30	0.32	0.30	**0.32**
0.24	1.87	0.30	0.14	0.30	**0.14**
0.66	1.93	0.30	0.38	0.30	**0.38**
0.31	1.99	0.30	0.18	0.30	**0.18**
0.64	2.06	0.30	0.40	0.30	**0.40**
0.83	0.94	0.30	0.24	0.30	**0.24**
0.29	2.17	0.30	0.19	0.30	**0.19**
1.00	1.53	0.30	0.46	0.30	**0.46**
1.91	4.82	0.30	2.77	0.30	**2.77**
0.86	0.70	0.30	0.18	0.30	**0.18**
1.30	1.45	0.30	0.57	0.30	**0.57**

Sumber : (data olah peneliti)

2023					
IR	**CR**	**DR**	**AR**	**ACDR**	**HASIL**
0.77	0.20	0.30	0.05	0.30	**0.05**
0.32	1.88	0.30	0.18	0.30	**0.18**
0.37	1.86	0.30	0.21	0.30	**0.21**
0.21	1.58	0.30	0.10	0.30	**0.10**
1.10	2.76	0.30	0.91	0.30	**0.91**
0.28	2.13	0.30	0.18	0.30	**0.18**
0.63	1.44	0.30	0.27	0.30	**0.27**
0.69	1.98	0.30	0.41	0.30	**0.41**
0.28	2.24	0.30	0.19	0.30	**0.19**
1.10	0.00	0.30	0.00	0.30	**0.00**
1.86	20.82	0.30	11.59	0.30	**11.59**
1.87	-8.32	0.30	-4.67	0.30	**-4.67**
1.47	2.12	0.30	0.94	0.30	**0.94**

Sumber : (data olah peneliti)

LAMPIRAN VI

Perhitungan Fraud (F-SCORE)

a) Accrual Quality

Kode		Current Assets	Current Liabilities	WC
DVLA	**2020**	1,400,241,872	555,843,521	**844,398,351**
	2021	1,526,661,913.00	595,101,699.00	**931,560,214**
	2022	1,447,973,511.00	482,343,743.00	**965,629,768**
	2023	1,440,981,383.00	504,329,407.00	**936,651,976**
KLBF	**2020**	13,075,331,880,715.00	3,176,226,387,674.00	**9,899,105,493,041**
	2021	15,712,209,507,638.00	3,534,656,089,431.00	**12,177,553,418,207**
	2022	16,710,229,570,163.00	4,431,038,459,634.00	**12,279,191,110,529**
	2023	15,917,724,100,860.00	3,243,168,544,925.00	**12,674,555,555,935**
MERK	**2020**	678,404,760.00	266,348,137.00	**412,056,623**
	2021	768,122,706.00	282,931,352.00	**485,191,354**
	2022	795,587,313.00	239,074,429.00	**556,512,884**
	2023	718,193,526.00	125,031,384.00	**593,162,142**
MIKA	**2020**	3,103,602,759,723.00	568,431,635,573.00	**2,535,171,124,150**
	2021	3,197,513,553,227.00	762,461,020,207.00	**2,435,052,533,020**
	2022	2,494,375,771,164.00	652,611,767,658.00	**1,841,764,003,506**
	2023	2,762,225,311,075.00	556,096,181,307.00	**2,206,129,129,768**
PEHA	**2020**	984,115,415.00	1,044,059,083.00	**-59,943,668**

	2021	949,124,717.00	732,024,589.00	**217,100,128**
	2022	948,943,887.00	710,243,131.00	**238,700,756**
	2023	929,532,697.00	728,530,381.00	**201,002,316**
PRDA	2020	1,360,012.00	210,155.00	**1,149,857**
	2021	1,769,057.00	268,910.00	**1,500,147**
	2022	1,464,980.00	230,224.00	**1,234,756**
	2023	1,291,763.00	235,030.00	**1,056,733**
SCPI	2020	1,112,991,001.00	740,613,214.00	**372,377,787**
	2021	763,883,702.00	204,349,763.00	**559,533,939**
	2022	1,060,069,252.00	343,778,935.00	**716,290,317**
	2023	1,146,623,357.00	543,197,619.00	**603,425,738**
SIDO	2020	2,052,081.00	560,043.00	**1,492,038**
	2021	2,244,707.00	543,370.00	**1,701,337**
	2022	2,194,242.00	541,048.00	**1,653,194**
	2023	2,066,770.00	461,979.00	**1,604,791**
SILO	2020	2,421,691.00	1,681,474.00	**740,217**
	2021	3,545,223.00	2,232,850.00	**1,312,373**
	2022	2,686,552.00	2,177,686.00	**508,866**
	2023	3,136,688.00	2,553,113.00	**583,575**
SOHO	2020	3,405,989.00	1,797,440.00	**1,608,549**
	2021	3,341,171.00	1,654,049.00	**1,687,122**
	2022	3,873,438.00	1,898,934.00	**1,974,504**

	2023	4,140,019.00	2,186,112.00	**1,953,907**
TSPC	**2020**	5,941,096,184,235.00	2,008,023,494,282.00	**3,933,072,689,953**
	2021	6,238,985,603,903.00	1,895,260,237,723.00	**4,343,725,366,180**
	2022	7,684,414,116,558.00	3,094,411,014,465.00	**4,590,003,102,093**
	2023	7,591,846,728,494.00	2,817,179,527,424.00	**4,774,667,201,070**
HEAL	**2020**	2,252,402.00	1,479,658.00	**772,744**
	2021	2,465,693.00	1,617,072.00	**848,621**
	2022	1,790,662.00	1,710,040.00	**80,622**
	2023	1,950,096.00	1,552,829.00	**397,267**
IRRA	**2020**	511,239,884,710.00	291,335,459,650.00	**219,904,425,060**
	2021	546,181,192,009.00	279,084,545,849.00	**267,096,646,160**
	2022	500,617,075,315.00	248,796,363,713.00	**251,820,711,602**
	2023	796,273,546,172.00	597,877,581,844.00	**198,395,964,328**

Sumber : (data olah peneliti)

Total Assets	**Current Assets**	**Advances**	**Investment + Advance**
1,986,711,872.00	1,400,241,872.00	29,343,216.00	466,049,068.00
2,085,904,980.00	1,526,661,913.00	21,547,542.00	422,801,851.00
2,009,139,485.00	1,447,973,511.00	11,388,430.00	411,826,976.00
2,042,171,821.00	1,440,981,383.00	11,665,997.00	447,801,771.00
22,564,300,317,374.00	13,075,331,880,715.00	35,088,213,521.00	8,192,850,306,801.00
25,666,635,156,271.00	15,712,209,507,638.00	60,368,444,240.00	8,054,390,707,866.00
27,241,313,025,674.00	16,710,229,570,163.00	58,043,699,051.00	8,014,629,369,397.00
27,057,568,182,323.00	15,917,724,100,860.00	37,371,816,832.00	8,015,399,290,857.00

929,901,046.00	678,404,760.00	3,979,672.00	4,263,354.00
1,026,266,866.00	768,122,706.00	1,532,853.00	2,372,974.00
1,037,647,240.00	795,587,313.00	3,034,905.00	4,474,910.00
957,814,110.00	718,193,526.00		1,920,473.00
6,372,279,460,008.00	3,103,602,759,723.00	22,209,628,724.00	1,418,320,628,724.00
6,860,971,097,854.00	3,197,513,553,227.00	6,626,188,382.00	1,234,514,188,382.00
6,918,090,957,193.00	2,494,375,771,164.00	8,015,063,693.00	1,169,569,928,693.00
7,340,842,527,691.00	2,762,225,311,075.00	13,164,604,209.00	998,854,604,209.00
1,915,989,375.00	984,115,415.00	39,734,040.00	39,970,017.00
1,838,539,299.00	949,124,717.00	26,161,825.00	26,397,640.00
1,806,280,965.00	948,943,887.00	11,937,653.00	12,173,503.00
1,765,887,592.00	929,532,697.00	13,693,928.00	13,929,893.00
2,232,052.00	1,360,012.00	-2,717.00	766,837.00
2,718,564.00	1,769,057.00	-4,038.00	895,812.00
2,669,591.00	1,464,980.00	-3,794.00	496,157.00
2,708,056.00	1,291,763.00	-2,900.00	446,953.00
1,598,281,523.00	1,112,991,001.00	307,611,206.00	268,891,721.00
1,212,160,543.00	763,883,702.00	235,869,754.00	234,504,985.00
1,361,427,269.00	1,060,069,252.00	341,712,717.00	329,485,226.00
1,421,347,078.00	1,146,623,357.00	168,383,901.00	143,722,777.00
3,849,516.00	2,052,081.00	2,682.00	-92,437.00
4,068,970.00	2,244,707.00	3,373.00	-120,932.00
4,081,442.00	2,194,242.00	2,476.00	-177,146.00
3,890,706.00	2,066,770.00	2,648.00	-44,345.00
8,427,782.00	2,421,691.00	465,870.00	207,247.00
9,304,325.00	3,545,223.00	496,347.00	-49,730.00
9,665,602.00	2,686,552.00	487,036.00	-644,492.00
10,982,062.00	3,136,688.00	446,178.00	-946,080.00
4,180,243.00	3,405,989.00	41,802.00	437,344.00
4,021,919.00	3,341,171.00	20,071.00	406,143.00
4,474,599.00	3,873,438.00	17,660.00	401,180.00

4,746,960.00	4,140,019.00	10,986.00	395,286.00
9,104,657,533,366.00	5,941,096,184,235.00	187,179,186,704.00	2,606,111,806,034.00
9,644,326,662,784.00	6,238,985,603,903.00	358,649,642,362.00	2,867,729,015,493.00
11,328,974,079,150.00	7,684,414,116,558.00	456,084,991,113.00	3,381,350,881,490.00
11,315,730,833,410.00	7,591,846,728,494.00	174,718,858,505.00	3,181,835,526,216.00
6,355,254.00	2,252,402.00	5,585.00	3,765,904.00
7,586,159.00	2,465,693.00	6,469.00	4,544,072.00
7,591,485.00	1,790,662.00	6,783.00	5,116,332.00
8,802,651.00	1,950,096.00	5,998.00	5,879,982.00
535,270,961,113.00	511,239,884,710.00	662,259,200.00	22,546,013,234.00
782,043,517,312.00	546,181,192,009.00	484,404,126.00	35,110,415,736.00
733,925,273,647.00	500,617,075,315.00	562,600,400.00	33,504,440,875.00
1,058,886,244,280.00	796,273,546,172.00	273,000,000.00	61,385,816,420.00

Sumber : (data olah peneliti)

Total Liabilities	**Current Liabilities**	**Long Term Debt**	**NCO**
660,424,729.00	555,843,521.00	104,581,208.00	**120,420,932.00**
705,106,719.00	595,101,699.00	110,005,020.00	**136,441,216.00**
605,518,904.00	482,343,743.00	123,175,161.00	**149,338,998.00**
637,739,728.00	504,329,407.00	133,410,321.00	**153,388,667.00**
4,288,218,173,294.00	3,176,226,387,674.00	1,111,991,785,620.00	**1,296,118,129,858.00**
4,400,757,363,148.00	3,534,656,089,431.00	866,101,273,717.00	**1,900,034,940,767.00**
5,143,984,823,285.00	4,431,038,459,634.00	712,946,363,651.00	**2,516,454,086,114.00**
3,937,546,172,108.00	3,243,168,544,925.00	694,377,627,183.00	**3,124,444,790,606.00**
317,218,021.00	266,348,137.00	50,869,884.00	**247,232,932.00**
342,223,078.00	282,931,352.00	59,291,726.00	**255,771,186.00**
280,405,591.00	239,074,429.00	41,331,162.00	**237,585,017.00**
161,935,317.00	125,031,384.00	36,903,933.00	**237,700,111.00**

855,187,376,315.00	568,431,635,573.00	286,755,740,742.00	**1,850,356,071,561.00**
935,827,261,183.00	762,461,020,207.00	173,366,240,976.00	**2,428,943,356,245.00**
786,206,470,975.00	652,611,767,658.00	652,611,767,658.00	**3,773,162,321,677.00**
741,059,280,418.00	556,096,181,307.00	556,096,181,307.00	**3,950,895,694,603.00**
1,175,080,321.00	1,044,059,083.00	131,021,238.00	**891,903,943.00**
1,097,562,036.00	732,024,589.00	365,537,447.00	**863,016,942.00**
1,034,464,891.00	710,243,131.00	324,221,760.00	**845,163,575.00**
995,560,359.00	728,530,381.00	267,029,978.00	**822,425,002.00**
443,753.00	210,155.00	233,598.00	**105,203.00**
466,272.00	268,910.00	197,362.00	**53,695.00**
358,447.00	230,224.00	128,223.00	**708,454.00**
347,447.00	235,030.00	112,417.00	**969,340.00**
766,072,367.00	740,613,214.00	25,459,153.00	**216,398,801.00**
239,608,077.00	204,349,763.00	35,258,314.00	**213,771,856.00**
376,089,869.00	343,778,935.00	32,310,934.00	**-28,127,209.00**
580,899,474.00	543,197,619.00	37,701,855.00	**131,000,944.00**
627,776.00	560,043.00	67,733.00	**1,889,872.00**
597,785.00	543,370.00	54,415.00	**1,945,195.00**
575,967.00	541,048.00	34,919.00	**2,064,346.00**
504,765.00	461,979.00	42,786.00	**1,868,281.00**
2,409,411.00	1,681,474.00	727,937.00	**5,798,844.00**
2,780,383.00	2,232,850.00	547,533.00	**5,808,832.00**
2,614,083.00	2,177,686.00	436,397.00	**7,623,542.00**
2,934,426.00	2,553,113.00	381,313.00	**8,791,454.00**
1,974,141.00	1,797,440.00	176,701.00	**336,910.00**
1,813,628.00	1,654,049.00	159,579.00	**274,605.00**
2,047,044.00	1,898,934.00	148,110.00	**199,981.00**
2,347,862.00	2,186,112.00	161,750.00	**211,655.00**
2,727,421,825,611.00	2,008,023,494,282.00	719,398,331,329.00	**557,449,543,097.00**
2,769,022,665,619.00	1,895,260,237,723.00	873,762,427,896.00	**537,612,043,388.00**
3,778,216,973,720.00	3,094,411,014,465.00	683,805,959,255.00	**263,209,081,102.00**
3,250,094,041,108.00	2,817,179,527,424.00	432,914,513,684.00	**542,048,578,700.00**
2,973,077.00	1,479,658.00	1,493,419.00	**336,948.00**
3,199,904.00	1,617,072.00	1,582,832.00	**576,394.00**
2,906,012.00	1,710,040.00	1,195,972.00	**684,491.00**

3,604,325.00	1,552,829.00	2,051,496.00	**972,573.00**
292,939,240,650.00	291,335,459,650.00	1,603,781,000.00	**1,485,063,169.00**
279,991,770,196.00	279,084,545,849.00	907,224,347.00	**200,751,909,567.00**
249,881,948,061.00	248,796,363,713.00	1,085,584,348.00	**199,803,757,457.00**
599,685,030,024.00	597,877,581,844.00	1,807,448,180.00	**201,226,881,688.00**

Sumber : (data olah peneliti)

Total Investment	Total Liabilities	FIN
436,705,852.00	660,424,729.00	**-223,718,877.00**
401,254,309.00	705,106,719.00	**-303,852,410.00**
400,438,546.00	605,518,904.00	**-205,080,358.00**
436,135,774.00	637,739,728.00	**-201,603,954.00**
8,157,762,093,280.00	4,288,218,173,294.00	**3,869,543,919,986.00**
7,994,022,263,626.00	4,400,757,363,148.00	**3,593,264,900,478.00**
7,956,585,670,346.00	5,143,984,823,285.00	**2,812,600,847,061.00**
7,978,027,474,025.00	3,937,546,172,108.00	**4,040,481,301,917.00**
283,682.00	317,218,021.00	**-316,934,339.00**
840,121.00	342,223,078.00	**-341,382,957.00**
1,440,005.00	280,405,591.00	**-278,965,586.00**
1,920,473.00	161,935,317.00	**-160,014,844.00**
1,396,111,000,000.00	855,187,376,315.00	**540,923,623,685.00**
1,227,888,000,000.00	935,827,261,183.00	**292,060,738,817.00**
1,161,554,865,000.00	786,206,470,975.00	**375,348,394,025.00**
985,690,000,000.00	741,059,280,418.00	**244,630,719,582.00**
235,977.00	1,175,080,321.00	**-1,174,844,344.00**
235,815.00	1,097,562,036.00	**-1,097,326,221.00**
235,850.00	1,034,464,891.00	**-1,034,229,041.00**
235,965.00	995,560,359.00	**-995,324,394.00**
769,554.00	443,753.00	**325,801.00**
899,850.00	466,272.00	**433,578.00**
499,951.00	358,447.00	**141,504.00**
449,853.00	347,447.00	**102,406.00**
-38,719,485.00	766,072,367.00	**-804,791,852.00**
-1,364,769.00	239,608,077.00	**-240,972,846.00**
-12,227,491.00	376,089,869.00	**-388,317,360.00**

-24,661,124.00	580,899,474.00	**-605,560,598.00**
-95,119.00	627,776.00	**-722,895.00**
-124,305.00	597,785.00	**-722,090.00**
-179,622.00	575,967.00	**-755,589.00**
-46,993.00	504,765.00	**-551,758.00**
-258,623.00	2,409,411.00	**-2,668,034.00**
-546,077.00	2,780,383.00	**-3,326,460.00**
-1,131,528.00	2,614,083.00	**-3,745,611.00**
-1,392,258.00	2,934,426.00	**-4,326,684.00**
395,542.00	1,974,141.00	**-1,578,599.00**
386,072.00	1,813,628.00	**-1,427,556.00**
383,520.00	2,047,044.00	**-1,663,524.00**
384,300.00	2,347,862.00	**-1,963,562.00**
2,418,932,619,330.00	2,727,421,825,611.00	**-308,489,206,281.00**
2,509,079,373,131.00	2,769,022,665,619.00	**-259,943,292,488.00**
2,925,265,890,377.00	3,778,216,973,720.00	**-852,951,083,343.00**
3,007,116,667,711.00	3,250,094,041,108.00	**-242,977,373,397.00**
3,760,319.00	2,973,077.00	**787,242.00**
4,537,603.00	3,199,904.00	**1,337,699.00**
5,109,549.00	2,906,012.00	**2,203,537.00**
5,873,984.00	3,604,325.00	**2,269,659.00**
21,883,754,034.00	292,939,240,650.00	**-271,055,486,616.00**
34,626,011,610.00	279,991,770,196.00	**-245,365,758,586.00**
32,941,840,475.00	249,881,948,061.00	**-216,940,107,586.00**
61,112,816,420.00	599,685,030,024.00	**-538,572,213,604.00**

Sumber : (data olah peneliti)

Beginning Total Aset	**End Total Aset**	**ATS**	**Total**
1,829,960,714.00	1,986,711,872.00	**1,908,336,293.00**	**0.39**
1,986,711,872.00	2,085,904,980.00	**2,036,308,426.00**	**0.38**
2,085,904,980.00	2,009,139,485.00	**2,047,522,232.50**	**0.44**
2,009,139,485.00	2,042,171,821.00	**2,025,655,653.00**	**0.44**
20,264,726,862,584.00	22,564,300,317,374.00	**21,414,513,589,979.00**	**0.70**
22,564,300,317,374.00	25,666,635,156,271.00	**24,115,467,736,822.50**	**0.73**
25,666,635,156,271.00	27,241,313,025,674.00	**26,453,974,090,972.50**	**0.67**

27,241,313,025,674.00	27,057,568,182,323.00	**27,149,440,603,998.50**	**0.73**	
901,060,986.00	929,901,046.00	**915,481,016.00**	**0.37**	
929,901,046.00	1,026,266,866.00	**978,083,956.00**	**0.41**	
1,026,266,866.00	1,037,647,240.00	**1,031,957,053.00**	**0.50**	
1,037,647,240.00	957,814,110.00	**997,730,675.00**	**0.67**	
5,576,085,408,175.00	6,372,279,460,008.00	**5,974,182,434,091.50**	**0.82**	
6,372,279,460,008.00	6,860,971,097,854.00	**6,616,625,278,931.00**	**0.78**	
6,860,971,097,854.00	6,918,090,957,193	**6,889,531,027,523.50**	**0.87**	
6,918,090,957,193	7,340,842,527,691.00	**7,129,466,742,442.00**	**0.90**	
2,096,719,180.00	1,915,989,375.00	**2,006,354,277.50**	**-0.17**	
1,915,989,375.00	1,838,539,299.00	**1,877,264,337.00**	**-0.01**	
1,838,539,299.00	1,806,280,965.00	**1,822,410,132.00**	**0.03**	
1,806,280,965.00	1,765,887,592.00	**1,786,084,278.50**	**0.02**	
2,010,967.00	2,232,052.00	**2,121,509.50**	**0.75**	
2,232,052.00	2,718,564.00	**2,475,308.00**	**0.80**	
2,718,564.00	2,669,591.00	**2,694,077.50**	**0.77**	
2,669,591.00	2,708,056.00	**2,688,823.50**	**0.79**	
1,417,704,185.00	1,598,281,523.00	**1,507,992,854.00**	**-0.14**	
1,598,281,523.00	1,212,160,543.00	**1,405,221,033.00**	**0.38**	
1,212,160,543.00	1,361,427,269.00	**1,286,793,906.00**	**0.23**	
1,361,427,269.00	1,421,347,078.00	**1,391,387,173.50**	**0.09**	
3,529,557.00	3,849,516.00	**3,689,536.50**	**0.72**	
3,849,516.00	4,068,970.00	**3,959,243.00**	**0.74**	
4,068,970.00	4,081,442.00	**4,075,206.00**	**0.73**	
4,081,442.00	3,890,706.00	**3,986,074.00**	**0.73**	
7,741,782.00	8,427,782.00	**8,084,782.00**	**0.48**	
8,427,782.00	9,304,325.00	**8,866,053.50**	**0.43**	
9,304,325.00	9,665,602.00	**9,484,963.50**	**0.46**	
9,665,602.00	10,982,062.00	**10,323,832.00**	**0.49**	
3,269,085.00	4,180,243.00	**3,724,664.00**	**0.10**	
4,180,243.00	4,021,919.00	**4,101,081.00**	**0.13**	
4,021,919.00	4,474,599.00	**4,248,259.00**	**0.12**	
4,474,599.00	4,746,960.00	**4,610,779.50**	**0.04**	

8,372,769,580,743.00	9,104,657,533,366.00	**8,738,713,557,054.50**	**0.48**	
9,104,657,533,366.00	9,644,326,662,784.00	**9,374,492,098,075.00**	**0.49**	
9,644,326,662,784.00	11,328,974,079,150.00	**10,486,650,370,967.00**	**0.38**	
11,328,974,079,150.00	11,315,730,833,410.00	**11,322,352,456,280.00**	**0.45**	
5,047,787.00	6,355,254.00	**5,701,520.50**	**0.33**	
6,355,254.00	7,586,159.00	**6,970,706.50**	**0.40**	
7,586,159.00	7,591,485.00	**7,588,822.00**	**0.39**	
7,591,485.00	8,802,651.00	**8,197,068.00**	**0.44**	
325,432,978,377.00	535,270,961,113.00	**430,351,969,745.00**	**-0.12**	
535,270,961,113.00	782,043,517,312.00	**658,657,239,212.50**	**0.34**	
782,043,517,312.00	733,925,273,647.00	**757,984,395,479.50**	**0.31**	
733,925,273,647.00	1,058,886,244,280.00	**896,405,758,963.50**	**-0.16**	

Sumber : (data olah peneliti)

b) Financial Performances

Kode		**Receivables**	**Average Total Assets**	**Change in Receivables**
DVLA	**2020**	708,985,205.00	1,908,336,293.00	**0.37**
	2021	468,412,673.00	2,036,308,426.00	**0.23**
	2022	556,433,743.00	2,047,522,232.50	**0.27**
	2023	696,169,487.00	2,025,655,653.00	**0.34**
KLBF	**2020**	3,477,220,762,616.00	21,414,513,589,979.00	**0.16**
	2021	3,431,018,099,213.00	24,115,467,736,822.50	**0.14**
	2022	4,613,623,001,325.00	26,453,974,090,972.50	**0.17**
	2023	4,651,970,696,489.00	27,149,440,603,998.50	**0.17**
MERK	**2020**	161,827,534.00	915,481,016.00	**0.18**
	2021	256,152,885.00	978,083,956.00	**0.26**
	2022	136,565,034.00	1,031,957,053.00	**0.13**
	2023	101,291,382.00	997,730,675.00	**0.10**

MIKA	**2020**	645,688,772,560.00	5,974,182,434,091.50	**0.11**
	2021	259,067,764,239.00	6,616,625,278,931.00	**0.04**
	2022	429,620,177,448.00	6,889,531,027,523.50	**0.06**
	2023	690,122,728,521.00	7,129,466,742,442.00	**0.10**
PEHA	**2020**	456,479,822.00	2,006,354,277.50	**0.23**
	2021	439,201,972.00	1,877,264,337.00	**0.23**
	2022	450,583,739.00	1,822,410,132.00	**0.25**
	2023	523,392,615.00	1,786,084,278.50	**0.29**
PRDA	**2020**	139,430.00	2,121,509.50	**0.07**
	2021	185,773.00	2,475,308.00	**0.08**
	2022	182,293.00	2,694,077.50	**0.07**
	2023	201,273.00	2,688,823.50	**0.07**
SCPI	**2020**	451,031,412.00	1,507,992,854.00	**0.30**
	2021	215,117,819.00	1,405,221,033.00	**0.15**
	2022	169,430,570.00	1,286,793,906.00	**0.13**
	2023	463,812,988.00	1,391,387,173.50	**0.33**
SIDO	**2020**	663,757.00	3,689,536.50	**0.18**
	2021	664,058.00	3,959,243.00	**0.17**
	2022	686,662.00	4,075,206.00	**0.17**
	2023	788,722.00	3,986,074.00	**0.20**
SILO	**2020**	1,098,874.00	8,084,782.00	**0.14**
	2021	1,159,166.00	8,866,053.50	**0.13**
	2022	1,179,422.00	9,484,963.50	**0.12**
	2023	1,449,073.00	10,323,832.00	**0.14**
SOHO	**2020**	1,083,117.00	3,724,664.00	**0.29**
	2021	911,402.00	4,101,081.00	**0.22**
	2022	1,211,152.00	4,248,259.00	**0.29**
	2023	1,456,108.00	4,610,779.50	**0.32**
TSPC	**2020**	1,258,223,041,968.00	8,738,713,557,054.50	**0.14**
	2021	1,180,258,737,299.00	9,374,492,098,075.00	**0.13**
	2022	1,416,694,777,698.00	10,486,650,370,967.00	**0.14**
	2023	1,487,973,012,276.00	11,322,352,456,280.00	**0.13**

HEAL	**2020**	1,113,254.00	5,701,520.50	**0.20**
	2021	1,002,458.00	6,970,706.50	**0.14**
	2022	833,721.00	7,588,822.00	**0.11**
	2023	885,194.00	8,197,068.00	**0.11**
IRRA	**2020**	231,687,692,403.00	430,351,969,745.00	**0.54**
	2021	139,132,743,066.00	658,657,239,212.50	**0.21**
	2022	207,857,939,866.00	757,984,395,479.50	**0.27**
	2023	524,574,580,680.00	896,405,758,963.50	**0.59**

Sumber : (data olah peneliti)

Inventories	Average Total Aset	Change in Inventories
374,427,887.00	1,908,336,293.00	**0.20**
429,975,882.00	2,036,308,426.00	**0.21**
507,999,577.00	2,047,522,232.50	**0.25**
452,645,664.00	2,025,655,653.00	**0.22**
3,599,745,931,242.00	21,414,513,589,979.00	**0.17**
5,087,299,647,536.00	24,115,467,736,822.50	**0.21**
7,027,358,455,090.00	26,453,974,090,972.50	**0.27**
6,791,979,793,011.00	27,149,440,603,998.50	**0.25**
317,336,033.00	915,481,016.00	**0.35**
270,959,821.00	978,083,956.00	**0.28**
369,095,939.00	1,031,957,053.00	**0.36**
377,197,130.00	997,730,675.00	**0.38**
55,031,322,342.00	5,974,182,434,091.50	**0.01**
67,044,051,239.00	6,616,625,278,931.00	**0.01**
62,519,459,780.00	6,889,531,027,523.50	**0.01**
81,720,215,310.00	7,129,466,742,442.00	**0.01**
384,997,707.00	2,006,354,277.50	**0.19**
339,153,737.00	1,877,264,337.00	**0.18**
284,408,410.00	1,822,410,132.00	**0.16**
299,944,787.00	1,786,084,278.50	**0.17**
68,199.00	2,121,509.50	**0.03**
46,541.00	2,475,308.00	**0.02**
45,168.00	2,694,077.50	**0.02**
42,266.00	2,688,823.50	**0.02**
278,895,042.00	1,507,992,854.00	**0.18**
151,325,740.00	1,405,221,033.00	**0.11**

378,500,706.00	1,286,793,906.00	**0.29**
386,646,280.00	1,391,387,173.50	**0.28**
309,478.00	3,689,536.50	**0.08**
454,810.00	3,959,243.00	**0.11**
542,624.00	4,075,206.00	**0.13**
408,454.00	3,986,074.00	**0.10**
260,918.00	8,084,782.00	**0.03**
302,083.00	8,866,053.50	**0.03**
201,881.00	9,484,963.50	**0.02**
203,576.00	10,323,832.00	**0.02**
1,052,894.00	3,724,664.00	**0.28**
1,118,690.00	4,101,081.00	**0.27**
1,148,082.00	4,248,259.00	**0.27**
1,390,854.00	4,610,779.50	**0.30**
1,488,087,633,710.00	8,738,713,557,054.50	**0.17**
1,608,950,113,060.00	9,374,492,098,075.00	**0.17**
1,983,030,508,485.00	10,486,650,370,967.00	**0.19**
1,865,035,784,855.00	11,322,352,456,280.00	**0.16**
81,846.00	5,701,520.50	**0.01**
94,640.00	6,970,706.50	**0.01**
100,029.00	7,588,822.00	**0.01**
117,430.00	8,197,068.00	**0.01**
20,153,594,062.00	430,351,969,745.00	**0.05**
190,785,628,719.00	658,657,239,212.50	**0.29**
103,761,255,920.00	757,984,395,479.50	**0.14**
132,985,715,469.00	896,405,758,963.50	**0.15**

Sumber : (data olah peneliti)

Sales	**Sales(t-1)**
1,829,699,557.00	1,813,020,278.00
1,900,893,602.00	1,829,699,557.00
1,917,041,442.00	1,900,893,602.00
1,890,887,506.00	1,917,041,442.00
23,112,654,991,224.00	22,633,476,361,038.00
26,261,194,512,313.00	23,112,654,991,224.00
28,933,502,646,719.00	26,261,194,512,313.00
30,449,134,077,618.00	28,933,502,646,719.00
655,847,125.00	744,634,530.00

1,064,394,815.00	655,847,125.00
1,124,599,738.00	1,064,394,815.00
961,433,965.00	1,124,599,738.00
3,419,342,747,346.00	3,205,020,519,049.00
4,352,868,253,731.00	3,419,342,747,346.00
4,048,932,635,364.00	4,352,868,253,731.00
4,264,279,218,860.00	4,048,932,635,364.00
980,556,653.00	1,105,420,197.00
1,051,444,342.00	980,556,653.00
1,168,474,434.00	1,051,444,342.00
1,014,129,711.00	1,168,474,434.00
1,873,375.00	1,744,271.00
2,652,257.00	1,873,375.00
2,181,642.00	2,652,257.00
2,222,466.00	2,181,642.00
2,893,298,079.00	1,841,268,073.00
2,159,191,248.00	2,893,298,079.00
2,339,387,755.00	2,159,191,248.00
2,747,529,515.00	2,339,387,755.00
3,335,411.00	3,067,434.00
4,020,980.00	3,335,411.00
3,865,523.00	4,020,980.00
3,565,930.00	3,865,523.00
7,110,124.00	7,017,919.00
9,381,891.00	7,110,124.00
9,518,012.00	9,381,891.00
11,190,511.00	9,518,012.00
6,163,939.00	5,048,301.00
7,076,164.00	6,163,939.00
7,290,121.00	7,076,164.00
8,197,755.00	7,290,121.00
10,968,402,090,246.00	10,993,842,057,747.00
11,234,443,003,639.00	10,968,402,090,246.00
12,254,369,318,120.00	11,234,443,003,639.00
13,119,784,555,987.00	12,254,369,318,120.00
4,416,042.00	3,630,940.00
5,820,123.00	4,416,042.00
4,901,810.00	5,820,123.00
5,784,086.00	4,901,810.00
563,887,706,317.00	281,751,896,998.00

1,319,727,926,930.00	563,887,706,317.00
753,571,541,696.00	1,319,727,926,930.00
696,303,792,495.00	753,571,541,696.00

Sumber : (data olah peneliti)

Receivables	Receivables(t-1)	Change in Cash Sales
708,985,205.00	550,559,163.00	**-0.28**
468,412,673.00	708,985,205.00	**0.38**
556,433,743.00	468,412,673.00	**-0.18**
696,169,487.00	556,433,743.00	**-0.26**
3,477,220,762,616.00	3,572,854,779,679.00	**0.05**
3,431,018,099,213.00	3,477,220,762,616.00	**0.15**
4,613,623,001,325.00	3,431,018,099,213.00	**-0.24**
4,651,970,696,489.00	4,613,623,001,325.00	**0.04**
161,827,534.00	245,585,858.00	**0.22**
256,152,885.00	161,827,534.00	**0.04**
136,565,034.00	256,152,885.00	**0.52**
101,291,382.00	136,565,034.00	**0.11**
645,688,772,560.00	474,659,245,611.00	**-0.29**
259,067,764,239.00	645,688,772,560.00	**0.87**
429,620,177,448.00	259,067,764,239.00	**-0.73**
690,122,728,521.00	429,620,177,448.00	**-0.55**
456,479,822.00	592,293,200.00	**0.12**
439,201,972.00	456,479,822.00	**0.11**
450,583,739.00	439,201,972.00	**0.09**
523,392,615.00	450,583,739.00	**-0.29**
139,430.00	147,027.00	**0.13**
185,773.00	139,430.00	**0.08**
182,293.00	185,773.00	**-0.16**
201,273.00	182,293.00	**-0.09**
451,031,412.00	241,592,382.00	**-0.30**
215,117,819.00	451,031,412.00	**0.27**
169,430,570.00	215,117,819.00	**0.30**
463,812,988.00	169,430,570.00	**-1.56**
663,757.00	529,405.00	**-0.17**
664,058.00	663,757.00	**0.21**
686,662.00	664,058.00	**-0.07**

788,722.00	686,662.00	**-0.23**
1,098,874.00	1,137,690.00	**0.05**
1,159,166.00	1,098,874.00	**0.26**
1,179,422.00	1,159,166.00	**0.00**
1,449,073.00	1,179,422.00	**-0.05**
1,083,117.00	935,914.00	**0.06**
911,402.00	1,083,117.00	**0.31**
1,211,152.00	911,402.00	**-0.30**
1,456,108.00	1,211,152.00	**-0.08**
1,258,223,041,968.00	1,170,631,026,679.00	**-0.08**
1,180,258,737,299.00	1,258,223,041,968.00	**0.09**
1,416,694,777,698.00	1,180,258,737,299.00	**-0.11**
1,487,973,012,276.00	1,416,694,777,698.00	**0.02**
1,113,254.00	926,497.00	**0.01**
1,002,458.00	1,113,254.00	**0.42**
833,721.00	1,002,458.00	**0.01**
885,194.00	833,721.00	**0.12**
231,687,692,403.00	141,514,562,840.00	**0.36**
139,132,743,066.00	231,687,692,403.00	**1.74**
207,857,939,866.00	139,132,743,066.00	**-0.92**
524,574,580,680.00	207,857,939,866.00	**-1.60**

Sumber : (data olah peneliti)

Earning	Average Total Aset	Earning (t-1)
162,072,984.00	1,908,336,293.00	221,783,249.00
146,725,628.00	2,036,308,426.00	162,072,984.00
142,128,442.00	2,047,522,232.50	146,725,628.00
136,331,512.00	2,025,655,653.00	142,128,442.00
2,799,622,515,814.00	21,414,513,589,979.00	2,537,601,823,645.00
3,232,007,683,281.00	24,115,467,736,822.50	2,799,622,515,814.00
3,446,013,282,564.00	26,453,974,090,972.50	3,232,007,683,281.00
2,791,352,905,126.00	27,149,440,603,998.50	3,446,013,282,564.00
71,902,263.00	915,481,016.00	78,256,797.00
131,660,834.00	978,083,956.00	71,902,263.00
179,837,759.00	1,031,957,053.00	131,660,834.00
178,240,003.00	997,730,675.00	179,837,759.00
841,673,247,185.00	5,974,182,434,091.50	791,419,176,854.00

1,228,824,616,846.00	6,616,625,278,931.00	841,673,247,185.00
1,007,991,642,641.00	6,889,531,027,523.50	1,228,824,616,846.00
916,130,678,388.00	7,129,466,742,442.00	1,007,991,642,641.00
51,258,840.00	2,006,354,277.50	102,310,124.00
19,064,183.00	1,877,264,337.00	51,258,840.00
28,069,871.00	1,822,410,132.00	19,064,183.00
5,959,329.00	1,786,084,278.50	28,069,871.00
268,747.00	2,121,509.50	210,261.00
621,623.00	2,475,308.00	268,747.00
371,647.00	2,694,077.50	621,623.00
259,874.00	2,688,823.50	371,647.00
218,362,874.00	1,507,992,854.00	112,652,526.00
118,691,582.00	1,405,221,033.00	218,362,874.00
174,782,102.00	1,286,793,906.00	118,691,582.00
187,701,804.00	1,391,387,173.50	174,782,102.00
929,757.00	3,689,536.50	807,689.00
1,268,263.00	3,959,243.00	929,757.00
1,104,714.00	4,075,206.00	1,268,263.00
950,648.00	3,986,074.00	1,104,714.00
107,137.00	8,084,782.00	-332,998.00
665,405.00	8,866,053.50	107,137.00
696,495.00	9,484,963.50	665,405.00
1,211,283.00	10,323,832.00	696,495.00
172,108.00	3,724,664.00	118,702.00
550,176.00	4,101,081.00	172,108.00
356,728.00	4,248,259.00	550,176.00
371,341.00	4,610,779.50	356,728.00
787,803,135,441.00	8,738,713,557,054.50	595,154,912,874.00
823,767,936,791.00	9,374,492,098,075.00	787,803,135,441.00
1,001,627,721,850.00	10,486,650,370,967.00	823,767,936,791.00
1,177,431,714,478.00	11,322,352,456,280.00	1,001,627,721,850.00
473,222.00	5,701,520.50	343,920.00
1,003,126.00	6,970,706.50	473,222.00
298,596.00	7,588,822.00	1,003,126.00
437,346.00	8,197,068.00	298,596.00
60,521,992,500.00	430,351,969,745.00	33,205,208,231.00
112,155,499,624.00	658,657,239,212.50	60,521,992,500.00
48,004,521,732.00	757,984,395,479.50	112,378,986,784.00

5,198,421,281.00	896,405,758,963.50	48,004,521,732.00

Sumber : (data olah peneliti)

Average Total Aset (t-1)	Change in Earning	Total	F-Score
2,796,900,160.00	**0.01**	**0.29**	**0.68**
1,908,336,293.00	**-0.01**	**0.81**	**1.18**
2,036,308,426.00	**0.00**	**0.34**	**0.78**
2,047,522,232.50	**0.00**	**0.30**	**0.74**
28,278,569,576,661.00	**0.04**	**0.42**	**1.12**
21,414,513,589,979.00	**0.00**	**0.51**	**1.24**
24,115,467,736,822.50	**0.00**	**0.19**	**0.86**
26,453,974,090,972.50	**-0.03**	**0.44**	**1.17**
1,713,644,182.00	**0.03**	**0.78**	**1.15**
915,481,016.00	**0.06**	**0.64**	**1.04**
978,083,956.00	**0.04**	**1.05**	**1.55**
1,031,957,053.00	**0.00**	**0.60**	**1.27**
2,788,047,793,504.50	**-0.14**	**-0.32**	**0.51**
5,974,182,434,091.50	**0.04**	**0.97**	**1.75**
6,616,625,278,931.00	**-0.04**	**-0.70**	**0.17**
6,889,531,027,523.50	**-0.02**	**-0.46**	**0.44**
1,050,228,254,000.00	**0.03**	**0.56**	**0.39**
2,006,354,277.50	**-0.02**	**0.51**	**0.50**
1,877,264,337.00	**0.01**	**0.49**	**0.52**
1,822,410,132.00	**-0.01**	**0.16**	**0.17**
2,935,864,500.00	**0.13**	**0.35**	**1.10**
2,121,509.50	**0.12**	**0.30**	**1.10**
2,475,308.00	**-0.11**	**-0.19**	**0.59**
2,694,077.50	**-0.04**	**-0.04**	**0.76**
2,344,555,092.50	**0.10**	**0.29**	**0.14**
1,507,992,854.00	**-0.06**	**0.47**	**0.85**
1,405,221,033.00	**0.05**	**0.77**	**1.01**
1,286,793,906.00	**0.00**	**-0.95**	**-0.86**
5,102,406,500.00	**0.25**	**0.35**	**1.07**
3,689,536.50	**0.07**	**0.56**	**1.29**
3,959,243.00	**-0.05**	**0.18**	**0.91**
4,075,206.00	**-0.03**	**0.04**	**0.77**
11,565,833,000.00	**0.01**	**0.23**	**0.71**

8,084,782.00	**0.06**	**0.49**	**0.92**
8,866,053.50	**0.00**	**0.14**	**0.60**
9,484,963.50	**0.04**	**0.15**	**0.64**
4,423,808,500.00	**0.05**	**0.68**	**0.78**
3,724,664.00	**0.09**	**0.89**	**1.02**
4,101,081.00	**-0.05**	**0.21**	**0.33**
4,248,259.00	**0.00**	**0.54**	**0.58**
12,056,359,850,697.50	**0.04**	**0.28**	**0.76**
8,738,713,557,054.50	**0.00**	**0.38**	**0.87**
9,374,492,098,075.00	**0.01**	**0.22**	**0.60**
10,486,650,370,967.00	**0.01**	**0.32**	**0.77**
6,695,100.50	**0.03**	**0.26**	**0.59**
5,701,520.50	**0.06**	**0.64**	**1.03**
6,970,706.50	**-0.10**	**0.03**	**0.42**
7,588,822.00	**0.01**	**0.25**	**0.70**
325,432,978,377.00	**0.04**	**0.99**	**0.87**
430,351,969,745.00	**0.03**	**2.27**	**2.61**
658,657,239,212.50	**-0.11**	**-0.62**	**-0.31**
757,984,395,479.50	**-0.06**	**-0.92**	**-1.08**

Sumber : (data olha peneliti)